

## Independent Review Checklist

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### Preliminary Preparation

#		Review Steps	Date Verified	IRO Reference
Pre	1	Has an IR Team been formed and responsibilities delegated?		
Pre	2	Did you request and receive copies (hardcopy and electronic) of all relevant documentation? This includes the following, as applicable: <ul style="list-style-type: none"> <li>• Solicitation/RFI</li> <li>• PWS</li> <li>• QASP</li> <li>• Management Plan</li> <li>• Transition Plan</li> <li>• Technical Performance Plan</li> <li>• WinCOMPARE files</li> <li>• Back-up documentation</li> </ul>		
Pre	3	Has the study documentation been reviewed for familiarity? IR Team members must have a thorough understanding of the requirements of the solicitation and content of PWS prior to starting the review.		

### Management Plan Checklist

#		Review Steps	Date Verified	IRO Reference
MEO	1	Has the proper head of the organization or designee certified the MEO?		
MEO	2	Have all of the Management Plan documents (current		

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		operations, MEO, IHCE, TPP, TP) been provided?		
MEO	3	Are MEO work requirements based on the requirements and performance periods specified in the PWS and the workload estimates contained in the technical exhibits?		
MEO	4	Does adequate rationale exist for staffing reductions identified in the Management Plan? Are reductions based on efficiencies documented in the plan?		
MEO	5	If the current workforce is not performing all the work included in the PWS Does the MEO identify the increased labor requirement?		
MEO	6	Does the RO/CGA perform any functions that are in the PWS? If so, disallow.		
MEO	7	Have position descriptions been written, classified and certified for each position in the MEO, including contract administration staffing requirements?		
MEO	8	Are grade levels based on established standards or Civilian Personnel Office determinations for positions performing similar tasks?		
MEO	9	Are assumptions regarding appropriate mix of pay grades; optimal work schedules; utilization of full-time, part- time, and intermittent staffing; and, use of overtime for unscheduled, seasonal, or peak workloads reasonable?		

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MEO	10	Is the MEO internally consistent? Do subtotals add up, do staffing levels change to reflect efficiencies mentioned in the text, and are there narratives that address changes in staffing, equipment, and supply levels?		
MEO	11	Are sources of information clearly identified in the Management Plan?		
MEO	12	Have all process and other improvements that are mentioned by the MEO, regardless of implementation date, been costed in the IHCE or included in the PWS?		
MEO	13	If military personnel performed part of the function being studied:		
	13. a	➤ Does the MEO include a conversion to the civilian workforce or has the activity requested for the military positions to remain as part of the MEO?		
MEO	13. b	➤ How much military labor was used and is proposed in the MEO?		
MEO	14	➤ Verify that the number of FTEs slated to perform the requirements of the PWS is based on 1,776 productive hours for full or part-time employees, and 2,007 available hours for intermittent employees. For military positions, a factor of 1818 is used to compute FTE requirements.		
MEO	15a	If part of the function is currently performed under an existing contract: ➤ Does the MEO include existing contractors?		

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MEO	15b	➤ <i>Is the existing contractor workload in the PWS?</i>		
MEO	15.c	➤ <i>Does the MEO envision any changes in MEO performance?</i>		
MEO	15.d	➤ <i>Was the contract considered for in-house performance?</i>		
MEO	15.e	➤ <i>Does the MEO envision any changes in contractor performance?</i>		
MEO	16	Ensure that the MEO does not propose the use of contracts/contractors for workload that is currently performed by Government employees. However, the use of contracts or Government Purchase Cards is appropriate for non-recurring workload (surge, or unexpected or inestimable overtime).		

### Technical Performance Plan Checklist

#		Review Steps	Date Verified	IRO Reference
TPP	1	If a TPP is required, was one prepared?		
TPP	2	Is the TPP consistent with the PWS, Solicitation Package, MEO, and the IHCE?		

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PP	3	Does the TPP contain procedures that explain how the MEO will perform to the standards indicated in the PWS using the resources costed in the IHCE? Do these procedures seem viable and reasonable, and are they consistent with PWS requirements and the MEO's staffing, structure, proposed methods of operation?		
TPP	4	Does the TPP include a plan for surge, sustainment, and mobilization?		
TPP	5	If required, does the TPP include environmental issues and measures for solution?		

### Transition Plan Checklist

#		Review Steps	Date Verified	IRO Reference
TP	1	Does the Management Plan include a TP from the current organizational structure to the MEO or contract or ISSA performance?		
TP	2	Is the TP consistent with the Management Plan? Does the TP provide schedules and responsibilities for implementing the improvements made by the MEO? Is the TP internally consistent?		
TP	3	If the TP stipulates phasing in employees at different periods of time, do the manpower costs in the IHCE include the same phasing?		

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TP	4	Are all costs associated with the TP included in the IHCE?		
TP	5	Does the TP cover all areas of transition indicated in the Management Plan and can it be rolled out within the time frame of the transition period?		
TP	6	Does the current organization provide the MEO/contractor with adequate supplies to complete the transition? If not, does the current organization clearly state that the MEO/contractor is responsible for providing their supplies for transition?		
TP	7	Does the TP include a Plan of Action and Milestones schedule?		

### In-House Cost Estimate Checklist

#		Review Steps	Date Verified	IRO Reference
IHCE	1	<b><i>Personnel Costs</i></b>		
IHCE	1.1	If the personnel cost worksheet -- as recommended in the DoD Costing Manual -- is included, is it accurate and complete?		
IHCE	1.2	Is the staffing reflected in Line 1 consistent with the staffing in the MEO/TPP?		
IHCE	1.3	Are there additional personnel costs for positions responsible for direct support to the MEO, but not		

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#		Review Steps	Date Verified	IRO Reference
		100% attributable to the activity under study?		
IHCE	1.4	Verify that positions, which are not 100% dedicated to the activity, are prorated accordingly.		
IHCE	1.5	Do personnel costs include all salaries, wages, fringe benefits, and other entitlements, such as overtime for the staffing levels in the MEO?		
IHCE	1.6	Volunteer, inmate, or borrowed military manpower positions are prohibited in a cost comparison. Ensure that these labor categories are not present in the IHCE.		
IHCE	1.7	Are the GS and WG salary tables for the correct geographical location and are they current?		
IHCE	1.8	Are wages for each required grade level based on step 5 for GS employees and step 4 for WG employees?		
IHCE	1.9	Is night differential, environmental differential, overtime; holiday, hazardous duty and other premium pay included in applicable personnel cost computations where applicable?		
IHCE	1.10	Is the FICA fringe benefit rate applied only to salaries within the current annual salary limitation for FICA tax?		
IHCE	1.11	Have all personnel costs been correctly inflated through the first period of performance?		

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#		Review Steps	Date Verified	IRO Reference
IHCE	1.12	For positions NOT subject to the Service Contract Act or Davis Bacon Act SCA/DBA, have they been inflated appropriately?		
IHCE	1.14	Ensure that the “effective” dates for data contained in Table 3 and Table 8 match.		
IHCE	1.15	Additional fringe benefits (e.g., allowances for off-site pay, location allowances, incentive pay, hazardous duty pay, cost of living and night differentials) are to be based on historical costs or authorized rates for these benefits in the local area. Are the appropriate rates applied to personnel costs of all eligible employees? If Other Pay is included in the IHCE, please ensure that the 1.45% Medicare factor was not calculated twice.		
IHCE	1.16	If MEO subcontract labor costs, (Administration ONLY), are included in Line 1, ensure that the MEO subcontract covers workload performed by an existing contract in the current organization. In other words, new subcontracts are not permissible in the MEO if they displace current employees.		
IHCE	1.17	Are the staffing requirements in the MEO the basis for the personnel costs in the IHCE?		
IHCE	2	<b><i>Material and Supply Costs</i></b>		
IHCE	2.1	Does the solicitation include any language that describes how materials are handled? Potential approaches include the following:		



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#		Review Steps	Date Verified	IRO Reference
IHCE	2.1.1	No mention in the solicitation. In this case, materials would be the total responsibility of each bidder (MEO included). In this case, material costs are included in Line 2 and purchasing labor included in Line 1. Material costs are evaluated as outlined in steps 2.2 through 2.14 below.		
IHCE	2.1.2	Plug number included in Section B with instructions that material costs are not included as part of the evaluated price. In this case, Line 2 should only include materials not covered by this CLIN and the appropriate labor to cover the purchasing of these materials.		
IHCE	2.1.3	Plug number included in Section B with instructions that material costs are included in the evaluation. In this case costs are included at the rate identified in each performance period but not inflated unless specific instructions to inflate these costs are included in the solicitation.		
IHCE	2.2	Is the material listed in backup documentation for the cost estimate the same as that listed in the PWS?		
IHCE	2.3	Is GFM included in material and supply cost? These are wash costs and should not be included.		
IHCE	2.4	What is the basis used to estimate material quantities (e.g., historical data, statistical sample, or engineering estimates)? Are the estimates reasonable?		

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#		Review Steps	Date Verified	IRO Reference
IHCE	2.5	If backup documentation includes material and services for several organizational units or functions, was the allocation to the function under study reasonable?		
IHCE	2.6	Is inflation calculated correctly? If costs are based on historical costs, prior to the base year, were they correctly input with the correct A/O "as of" date??		
IHCE	2.8	If <b>no</b> out-year inflation is included, does the PWS call for economic adjustments to material costs in out-years?		
IHCE	2.9	Are the allowances for scrap, spoilage, overruns, and defective work included in material costs reasonable? Do costs also include the material and its transport and handling?		
IHCE	2.10	Are costs based on historical data? If not, is the data realistic in relation to historical costs and projected workload? Can cost growth or changes in workload explain any differences?		
IHCE	2.11	Are appropriate cost adjustments included for any changes in workload from the historical period to the period covered by the PWS?		
IHCE	2.12	Are material costs in agreement with historical measures of usage (receipts, issues, sales, purchases)? If not, are they reasonable?		
IHCE	2.14	Has the furnishing agency established and certified that all costs of acquiring, managing, storing and		

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#		Review Steps	Date Verified	IRO Reference
		transporting its material are included in its pricing structure, including overhead? If so, no material mark-up is required. If this was not established and certified, escalation factors should be applied.		
#		Review Steps	Date Verified	IRO Reference
IHCE	3	<b><i>Other Specifically Attributable Costs</i></b>		
IHCE	3.1	<b>Depreciation</b>		
IHCE	3.1.a	Do property books, inventories, or other accounting records identify all assets assigned to the function under study?		
IHCE	3.1.b	Does the inventory of depreciable assets only include capital assets that will <b>not</b> be provided to the contractor? Conversely, ensure that assets, marked as GFP and replaced, are listed as such in the solicitation. The inventory should also include capital assets that are government-furnished but where replacements are the responsibility of the service provider.		
IHCE	3.1.c	Will the types and numbers of assets indicated in the PWS and MEO change from those currently used? Does the Management Plan explain how the MEO will use the assets assigned?		
IHCE	3.1.d	Are estimated depreciation costs based on a reasonably complete inventory of depreciable assets?		

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#		Review Steps	Date Verified	IRO Reference
IHCE	3.1.e	Do acquisition costs for depreciated assets reflect actual costs documented on property books or other accounting records?		
IHCE	3.1.f	Are groups of assets used in depreciation calculations reasonable? Do assets within a group have comparable useful lives? If there are large variations, should the use of a weighted-average useful life for the group or establishing more homogeneous groupings be recommended?		
IHCE	3.1.g	Does the cost estimate use the useful life values contained in Appendix 8 of the DoD Costing Manual? If not, estimates for useful life should be reasonable and their use fully justified.		
IHCE	3.1.h	Is reasonable documentation included that supports asset characteristics such as purchase date, MEO share percentage, if less than 100%, Federal Stock Code (FSC), and using other than Standard Factors (Table 13)?		
IHCE	3.1.i	Are capital improvements depreciated over the extended or remaining useful life, whichever is less, of the asset or improvement? For facilities, the acquisition cost plus capital improvements less residual value will be depreciated over the useful life of the facility.		
IHCE	3.2	<b>Cost of Capital</b>		
IHCE	3.2.a	Is the cost of capital only applied to assets that will		

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		not be supplied to the contractor?		
IHCE	3.2.b	Does the total cost of each asset include the value of the asset plus transportation costs not already included in the purchase price plus any installation costs to place the asset in operation?		
IHCE	3.2.c	Verify that costs of capital figures are not inflated.		
IHCE	3.2.d	Is the total number of years used to select the appropriate cost of capital rate rounded accordingly?		
IHCE	3.2.e	If capital assets require cost of capital, have installation, transportation and other costs been included and reasonably determined?		
IHCE	3.3	<b>Rent</b>		
IHCE	3.3.a	Verify that costs are only included for rentals and leases that are not government-furnished.		
IHCE	3.3.b	Are actual rental charges used for the computation of rental costs shown on the win? COMPARE2 summary worksheet? If not, are rental costs based on a Standard Level User Charge?		
IHCE	3.3.c	Does the Management Plan reasonably explain how the rental costs support the MEO?		
IHCE	3.3.d	Are rental and lease costs justified and reasonable?		
IHCE	3.4	<b>Maintenance and Repair</b>		

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#		Review Steps	Date Verified	IRO Reference
IHCE	3.4.a	Verify that maintenance and repair costs have been included only if at least one of the following is true: 1) The costs are for MEO assets that are not government-furnished; or, 2) The costs are for MEO assets that are government-furnished and maintenance and repair is the responsibility of the Service Provider.		
IHCE	3.4.b	Have maintenance and repair costs for assets covered by rental fees been excluded?		
IHCE	3.4.c	Have capital expenditures for major improvements that add value been scheduled? If so, verify that these costs are included under depreciation and not under maintenance and repair.		
IHCE	3.4.d	If an asset includes maintenance costs, is the quantity listed in the maintenance record for one asset?		
IHCE	3.4.e	Is there documentation that reasonably explains why the maintenance cost EPA is marked either "yes" or "no"?		
IHCE	3.5	<b>Utilities</b>		
IHCE	3.5.a	Does the solicitation include any instructions on providing utilities, electricity, water, gas and telecommunications as government-furnished? If not, is there documentation that reasonably explains how the costs for these utilities were derived?		

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IHCE	3.5.b	Is a metered or allocated basis used to determine the amount of utility costs applicable to the activity undergoing cost comparison? Is the determination reasonable?		
IHCE	3.5.c	Is justification included for why utility costs are or are not inflated? Is the justification reasonable?		
IHCE	3.6	<b>Insurance</b>		
IHCE	3.6.a	Insurance costs are automatically computed by win.COMPARE <sup>2</sup> .		
IHCE	3.7	<b>Travel</b>		
IHCE	3.7.a	Are costs identified in this category based on budgeted amounts or historical travel costs? Are these costs reasonable?		
IHCE	3.7.b	Does the Management Plan reasonably explain why travel costs are required to support the MEO's approach?		
IHCE	3.7.c	Verify that travel costs are well documented and justified.		
IHCE	3.8	<b>MEO Subcontracts</b>		
IHCE	3.8.a	Does the MEO propose the use of contracts or subcontracts to meet PWS requirements?		
IHCE	3.8.b	Are support contract costs, including those for labor, materials, and any Government material, equipment, services and facilities used included in Line 3?		

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#		Review Steps	Date Verified	IRO Reference
IHCE	3.8.c	Are Government Purchase Card purchases also included on Line 3?		
IHCE	3.8.d	Does the Management Plan reasonably explain why and how the MEO subcontract costs support the MEO approach?		
IHCE	3.8.e	Ensure that documentation exists to support MEO subcontract costs and how the Contract Manpower Equivalents and Industry Code were determined.		
IHCE	3.8.f	If subcontracts do not last through the final performance period, does the Management Plan provide an explanation and detail on how the work will continue to be accomplished?		
IHCE	3.9	<b>Other Costs</b>		
IHCE	3.9.a	Are any other costs justified and reasonable?		
IHCE	3.9.b	Are minor items that are not immediately consumed included? Are the quantities and types of minor items costed consistent with MEO requirements? If minor items are government-furnished but maintenance and replacement are not, ensure that adequate costs are included in the cost estimate. Any extensions of useful life should be fully justified. Adequate costs are based on 10% of replacement cost (automatically computed by win Compare <sup>2</sup> .		



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#		Review Steps	Date Verified	IRO Reference
IHCE	3.9.c	win.COMPARE <sup>2</sup> automatically computes casualty and liability insurance and includes the total on Line 3 for each performance period. If an added level of coverage is required by the solicitation (e.g., for environmental, air traffic control, ammunition handling, child care) ensure that premium costs are included to provide insurance up to the level specified. These costs should be inflated each performance period and fully justified.		
IHCE	4	<b><i>Overhead Costs</i></b>		
IHCE	4.1	Overhead costs are automatically computed by win.COMPARE <sup>2</sup> .		
IHCE	5	<b><i>Additional Costs</i></b>		
IHCE	5.1	Are additional costs consistent with the PWS and Management Plan?		
IHCE	5.2	Are the additional costs justified and the methodology and computations adequately documented?		
IHCE	5.3	Are the costs correct for the first period of performance and properly adjusted for inflation for each out year period of performance?		
IHCE	5.4	Are all calculations correct? Ensure that the amounts computed for additional costs were correctly entered on CCF.		

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#		Review Steps	Date Verified	IRO Reference
IHCE	5.5	Are all new investments by the Government in facilities and equipment included in the capitalized cost of in-house performance and not as one-time costs?		
IHCE	5.6	Is a separate phase-in period included as part of the cost comparison and designated in the solicitation?		
IHCE	5.6.a	If yes, is the IHCE's first performance period designated as the phase-in period and Lines 1 through 5 used to document related costs? Validate that related personnel costs are entered on Line 1.		
IHCE	5.6.b	If no, are phase-in costs included in Line 5?		
IHCE	5.6.c	Validate that no phase-in period costs have been added to the price of Contractor/ISSA offers regardless of whether a separate phase-in period has been specified in the solicitation.		
#		Review Steps	Date Verified	IRO Reference
IHCE	6	<b><i>Total In-House Costs</i></b>		
IHCE	6.1	Total is automatically computed by winCOMPARE.		
#		Review Steps	Date Verified	IRO Reference
IHCE	8	<b><i>Contract Administration Costs</i></b>		

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#		Review Steps	Date Verified	IRO Reference
IHCE	8.1	Ensure that contract administration costs do not include the cost for MEO Sub-Contract administration. This cost is captured in Line 1.		
IHCE	8.2	Does the PWS require a quality control program or other program placing the burden for QC on the service provider? If so, are the authorizations necessary to staff this included in Line 1 (and not in Line 8)? Verify that no QAE or other costs related to the QASP are included on Line 8.		
#		Review Steps	Date Verified	IRO Reference
IHCE	9	<b><i>Additional Costs (Contract or ISSA Performance)</i></b>		
IHCE	9.1	Do PWS and Management Study provide a basis for any additional costs?		
IHCE	9.2	If additional costs are appropriate, are the cost methodology and computations adequately documented and justified? Is it documented in Line Rationale?		
IHCE	9.3	Are the costs correct for the first period of performance and properly adjusted for inflation for each out-year period of performance?		
IHCE	9.4	Have detailed justification for all costs been included in win.COMPARE <sup>2</sup> Line rationale or some other document (e.g. Introduction to the IHCE)?		
#		Review Steps	Date Verified	IRO Reference
IHCE	10	<b><i>One-Time Conversion Costs</i></b>		
IHCE	10.1	Confirm that estimated severance pay is calculated		

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		at 4% of the annual basic pay for performance period 1 only (unless this period is designated in the solicitation as the phase-in-period) entered on Line 1, without fringe benefits.		
IHCE	10.2	Determine whether all expendable materials that have become excess or available for transfer in-house or to the contractor are included in the cost estimate. If any materials and supplies will be diverted to other Government uses or transferred to the contractor, are the one-time costs to pack, ship, or otherwise make the items available identified and included on Line 10?		
IHCE	10.3	Verify that no joint inventory costs (e.g., of GFP, GFF, GFE, and GFM) are included in the cost estimate. Furthermore, no costs are allowed if the component elects not to provide existing materials to the Contract/ISSA offeror.		
IHCE	10.4	Ensure that cost included in Line 10 is <b>not</b> inflated past the first performance period.		
IHCE	10.5	Ensure costs for assessment and cleanup of prior environmental conditions (e.g., including costs for an environmental baseline survey) are not included.		
IHCE	10.6	Do other costs include any costs resulting from actions taken as a result of conversion?		
IHCE	10.7	Are all one-time conversion costs authorized as valid costs under current guidance? Are they		

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		mitigated and fully justified in line rationale?		
IHCE	10.8	Confirm that security clearances required by the solicitation are fair and reasonable by using historical trends, current workforce, actual costs of background investigations and workforce mix.		
IHCE	11	<b><i>Gain on Disposal/Transfer of Assets</i></b>		
IHCE	11.1	Was it determined whether there is an economic advantage to transfer or dispose of MEO assets?		
IHCE	11.2	Is the net book value of the assets computed using original acquisition costs based upon installation property books or other reliable sources? Are disposal values calculated using Appendix 3 of the RSH or adequately justified engineering estimates?		
IHCE	11.3	Ensure no losses are assessed against the contractor/ISSA if the cost of transfer exceeds the net book value of the asset.		
IHCE	11.4	Are the removal estimates for transportation, packing, crating, and handling reasonable?		
IHCE	11.5	Has the gain on disposal of assets been recorded during the first performance period?		
IHCE	11.6	Confirm that gain on assets is not computed for purchases made within the performance periods stated in the solicitation.		
#		Review Steps	Date Verified	IRO Reference
IHCE	12	<b><i>Federal Income Tax</i></b>		

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IHCE	12.1	Is the offeror a tax-exempt organization? If yes, this Line should equal zero.		
IHCE	12.2	Is the appropriate business code identified from OMB Circular No. A-76 RSH, Appendix 4?		
IHCE	12.3	Is the appropriate tax rate percentage identified and applied at bid opening?		
#		Review Steps	Date Verified	IRO Reference
IHCE	13	<b><i>Total Contract/ISSA</i></b>		
IHCE	13.1	This is computed automatically by winCOMPARE <sup>2</sup> .		
#		Review Steps	Date Verified	IRO Reference
IHCE	14	<b><i>Conversion Differential</i></b>		
IHCE	14.1	winCOMPARE automatically computes the minimum conversion differential and apportions it based upon the type of cost comparison (e.g., new requirement, expansion). No action required.		
#		Review Steps	Date Verified	IRO Reference
IHCE	15	<b><i>Adjusted Total Cost of in-house Performance</i></b>		
IHCE	15.1	This is computed automatically by winCOMPARE.		
#		Review Steps	Date Verified	IRO Reference
IHCE	16	<b><i>Adjusted Total Cost of Contract/ISSA Performance</i></b>		
IHCE	16.1	This is computed automatically by winCOMPARE.		
#		Review Steps	Date Verified	IRO Reference
IHCE	17&18	<b><i>Cost Comparison Decision</i></b>		
IHCE	17 & 18	This is computed automatically by winCOMPARE. No action required by the Independent Reviewer.		

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